IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 8TH MARCH 2007 / 17TH PHALGUNA 1928

OP.No. 13795 of 1994(P)

PETITIONER:

M/S. KERALA NUT FOOD CO.,
P.B.NO. 80, PARAMESWAR NAGAR,
QUILON – 691 001.
REPRESENTED BY ITS MANAGING PARTNER, SHRI.G.RAJAN NAIR.

BY ADV. SRI.DALE P.KURIAN

RESPONDENTS:
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1. THE ASSISTANT COMMISSIONER (ASSESSMENT) I,
SALES TAX OFFICE, SPECIAL CIRCLE, KOLLAM.

2. STATE OF KERALA, REPRESENTED BY THE CHIEF SECRETARY
TO GOVERNMENT, SECRETARIAT, THIRUVANANTHAPURAM.

BY ADV.SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 08/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

O.P.No. 13795/1994

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF RESERVE Bank OF INDIA NOTIFICATION.

P2 : COPY OF THE NOTICE DATED 17/6/94 BY THE 1ST RESPONDENT.

P3 : COPY OF THE OBJECTION FILED BY THE PETITIONER DATED 30/6/94.

P4 : COPY OF THE ASSESSMENT ORDER DATED 27/6/94.

P5 : COPY OF THE NOTICE DATED 08/08/84 BY THE 1ST RESPONDENT.

P6 : COPY OF THE NOTICE DATED 08/8/94 BY THE 1ST RESPONDENT.

// TRUE COPY //

PA TO JUDGE

jg

C.N.RAMACHANDRAN NAIR, J.

O.P. No. 13795 of 1994 P

Dated, this the 8th day of March, 2007

J U D G M E N T

Since the issue raised is covered against the petitioner vide the decision in **Swadeshi International Vs. State of Kerala** (1999(3) KLT SN 59 P-58), **Dewan Enterprises Vs. Commissioner of Sales Tax** (1996(2) KLT SN 28 P-29) and **Vikas Sales Corporation and another Vs. Commissioner of Commercial Taxes and another** (1996(4) KTR 300), this original petition is dismissed.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg